

## UNITED STATES DISTRICT COURT

for the

District of South Carolina

United States of America

*Plaintiff*

v.

All Seasons Healthcare Inc., a/k/a All Seasons

Medical Associates LLC

*Defendant*)  
)  
)  
)  
)  
)

Civil Action No. 3:20-00639-JMC

**JUDGMENT IN A CIVIL ACTION**The court has ordered that (*check one*):

■ plaintiff, United States of America recover from the defendant, All Seasons Healthcare, Inc., pursuant to 26 U.S.C. § 6332(d)(1), the amount of \$149,275.84 as of July 31, 2020 (which represents Dr. McCloy's outstanding income tax liability of \$43,036.34 for tax year 2011 and his joint income tax liability of \$106,239.50 for tax years 2013 and 2015), plus interest and statutory additions subsequent thereon, for failure to honor the Notices of Levy on Wages, Salary, and Other Income (IRS Form 668-W) dated January 10, 2018 and March 9, 2018.

■ plaintiff, United States of America recover from the defendant, All Seasons Healthcare, Inc., pursuant to 26 U.S.C. § 6332(d)(1), the amount of \$106,239.50 as of July 31, 2020 (which represents Ms. McCloy's joint income tax liability for tax years 2013 and 2015), plus interest and statutory additions subsequent thereon, for failure to honor the Notice of Levy dated July 24, 2018, less any payment attributable to Dr. McCloy towards the taxpayers' joint federal income tax liability for 2013 and 2015.

■ plaintiff, United States of America recover from the defendant, All Seasons Healthcare, Inc., pursuant to 26 U.S.C. § 6332(d)(2), an amount equal to 50 percent of the amounts recoverable under 26 U.S.C. § 6332(d)(1) described above for its failure to honor the Notices of Levy at issue without reasonable cause.

■ decided by the Honorable J. Michelle Childs, United States District Court Judge presiding. The court having granted the Plaintiff's motion for default judgment.

Date: February 4, 2021

CLERK OF COURT

s/Angie Snipes

*Signature of Clerk or Deputy Clerk*